



# புதுச்சேரி மாநில அரசிதழ்

## La Gazette de L'État de Poudouchéry

### The Gazette of Puducherry

#### PART - I

சிறப்பு வெளியீடு

EXTRAORDINAIRE

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அதிகாரம் பெற்ற  
வெளியீடு

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No.	Puducherry	Friday	28th	September	2018

#### GOVERNMENT OF PUDUCHERRY COMMERCIAL TAXES SECRETARIAT

[G.O. Ms. No. 23/2018-Puducherry GST (Rate), Puducherry, dated 28th September 2018]

#### NOTIFICATION

In exercise of the powers conferred by sub-section (3) of section 11 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017), the Lieutenant-Governor, Puducherry, on the recommendations of the Council, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the notification of the Government of Puducherry, Commercial Taxes Secretariat issued *vide* G.O. Ms. No. 12/2017-Puducherry GST (Rate), dated the 29th June, 2017, published in the Gazette of Puducherry, Extraordinary, Part-I No. 95, dated the 29th June, 2017, hereby inserts the following Explanation in the said notification, in the Table, against serial number 41, in column (3), namely:-

“Explanation.- For the purpose of this exemption, the Central Government, State Government or Union Territory must have 50 per cent. ownership in the entity directly or through an entity which is wholly owned by the Central Government, State Government or Union Territory.”.

(By order of the Lieutenant-Governor)

Dr. V. CANDAVELOU, I.A.S.,  
Commissioner-cum-Secretary to Government (Finance).

[ 1355 ]

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